



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

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STEPHEN R. MILLER  
CHIEF

March 25, 2010

## MEMORANDUM

**To:** Representative Black

**From:** Joseph T. Kreye, Sr. Legislative Attorney, (608) 266-2263

**Subject:** Technical Memorandum to **2009 AB 848** (LRB-0030/1) by **DOR**

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We received the attached technical memorandum relating to your bill. This copy is for your information and your file.

If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

## MEMORANDUM

March 24, 2010

**TO:** Joseph Kreye  
Legislative Reference Bureau

**FROM:** Rebecca Boldt  
Department of Revenue

**SUBJECT:** Technical Memorandum on AB 848 (LRB 0030/1) – Disclosure of Corporate Audits and Settlements

- The proposed language of s. 71.78(9m) provides for disclosure that is broader than the Net Tax Provision in sec. 71.78(2). For consistency, the new provision should specify the following for the limitation for disclosure:
  1. The person requesting needs to prove his or her identity and be required to sign a statement setting forth the person's address and reason for making the request and indicating that the person understands the provisions of this section with respect to the divulgement, publication or dissemination of information obtained from returns, audits, and settlements.
  2. The use of a fictitious name is a violation of the section.
  3. Within 24 hours after any information from any such tax return, audit or settlement has been so obtained, the department shall mail to the person from whose return, audit, or settlement the information has been obtained a notification.
  4. The department shall collect from the person requesting the information a fee of \$4 for each return, audit, or settlement.
- The provision should be numbered 71.78(2m) to place it right after Disclosure of Net Tax provision in 71.78(2).
- It would be preferable if the effective date were at least 60 days after publication to enable the department to prepare forms and procedures.

If you have any questions regarding this technical memorandum, please contact Michael Oakleaf at 261-5173 or via email at Michael.oakleaf@revenue.wi.gov.

cc: Rep. Black